

**Overpaid
Tax/ Tax Due**

22 Total tax withheld (federal Form W-2, box 17 or CA Sch W-2, box 17 and/or Form 1099-R, box 10) **22**

23 Overpaid tax. If line 22 is more than line 21, subtract line 21 from line 22. . . . ■ **23**

24 Tax due. If line 22 is less than line 21, subtract line 22 from line 21.
See instructions, page 7. **24**

Use Tax

25 Use tax. **This is not a total line.** See instructions, page 8 ● **25** 00

Contributions

| Voluntary Contributions. | Code | Amount |
|---|------|--------|
| California Seniors Special Fund. See instructions, page 11 | ● 50 | 00 |
| Alzheimer's Disease/Related Disorders Fund. | ● 51 | 00 |
| California Fund for Senior Citizens | ● 52 | 00 |
| Rare and Endangered Species Preservation Program. | ● 53 | 00 |
| State Children's Trust Fund for the Prevention of Child Abuse | ● 54 | 00 |
| California Breast Cancer Research Fund | ● 55 | 00 |
| California Firefighters' Memorial Fund | ● 56 | 00 |
| Emergency Food Assistance Program Fund. | ● 57 | 00 |
| California Peace Officer Memorial Foundation Fund | ● 58 | 00 |
| California Military Family Relief Fund | ● 59 | 00 |
| Veterans' Quality of Life Fund | ● 60 | 00 |
| California Sexual Violence Victim Services Fund | ● 61 | 00 |
| California Colorectal Cancer Prevention Fund | ● 62 | 00 |
| California Sea Otter Fund | ● 63 | 00 |

26 Add line 50 through line 63. These are your total contributions ● **26** 0 0

Amount You Owe

27 AMOUNT YOU OWE. Add line 24, line 25, and line 26. If line 23 is less than line 25 and line 26, enter the difference here. See instructions, page 9 (**Do Not Send Cash**). Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** **27**

**Direct
Deposit
(Refund
Only)**

28 REFUND OR NO AMOUNT DUE. Subtract line 25 and line 26 from line 23. See instructions, page 10. Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** ■ **28**

Fill in the information to have your refund directly deposited to one or two separate accounts. Do not attach a voided check or a deposit slip.

All or portion of total refund (line 28) you want to direct deposit:

☐ Checking
☐ Savings

● Routing number ● Type ● Account number

■ **29** Amount you want to direct deposit

Remaining portion of total refund (line 28) you want to direct deposit:

☐ Checking
☐ Savings

● Routing number ● Type ● Account number

■ **30** Amount you want to direct deposit

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete.

Sign Here

It is unlawful to forge a spouse's signature.

Joint return?
See instructions,
page 10.

Your signature

Spouse's signature (if filing jointly, both must sign)

Daytime phone number (optional)

X

X

Date _____

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed)

Firm's address

FEIN

540A C1 Side 1

613 | 3121064 |

Your name: _____ Your SSN or ITIN: _____

24 Enter the amount from Side 1, line 23 24 _____
25 California income tax withheld. (see page 10) 25 _____
26 2006 California estimated tax and payment with
form FTB 3519 and amount applied from 2005 return. 26 _____
27 Excess SDI. To see if you qualify, see page 10 27 _____

Child and Dependent Care Expenses Credit. (see page 10.)
Attach form FTB 3506.

28 _____
29 _____
30 _____ 31 _____
32 Total payments and credits. Add line 25, line 26, line 27, and line 31 32 _____
33 Overpaid tax. If line 32 is more than line 24, subtract line 24 from line 32 33 _____
34 Enter the amount of line 33 you want applied to your **2007** estimated tax 34 _____
35 Overpaid tax available this year. Subtract line 34 from line 33 35 _____
36 Tax due. If line 32 is less than line 24, subtract line 32 from line 24. (see page 11). 36 _____

Use Tax 37 Use Tax. **This is not a total line.** (see page 11) 37 _____ 0 0

Contributions

| | | | |
|---|----|--|----|
| CA Seniors Special Fund. (see page 59) 50 | 00 | Emergency Food Assistance Program Fund ... 57 | 00 |
| Alzheimer's Disease/Related Disorders Fund 51 | 00 | CA Peace Officer Memorial Foundation Fund .. 58 | 00 |
| CA Fund for Senior Citizens 52 | 00 | CA Military Family Relief Fund 59 | 00 |
| Rare and Endangered Species Preservation Program.. 53 | 00 | Veterans' Quality of Life Fund 60 | 00 |
| State Children's Trust Fund for the Prevention of Child Abuse. 54 | 00 | CA Sexual Violence Victim Services Fund 61 | 00 |
| CA Breast Cancer Research Fund 55 | 00 | CA Colorectal Cancer Prevention Fund 62 | 00 |
| CA Firefighters' Memorial Fund. 56 | 00 | CA Sea Otter Fund. 63 | 00 |

38 Add line 50 through line 63. These are your total contributions. 38 _____ 00

Amount You Owe

39 **AMOUNT YOU OWE.** (see page 11) **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** 39 _____
Pay Online – Go to our Website at www.ftb.ca.gov
40 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle. 40 _____

Refund and Direct Deposit

41 **REFUND or NO AMOUNT DUE.** (see page 12)
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** 41 _____

Fill in the information to have your refund directly deposited to one or two separate accounts. Do not attach a voided check or a deposit slip. (see page 12)

All or portion of total refund (line 41) you want to direct deposit:

☐ Checking ☐ Savings _____

• Routing number • Type • Account number

Remaining portion of total refund (line 41) you want to direct deposit:

☐ Checking ☐ Savings _____

• Routing number • Type • Account number

42 Amount you want to direct deposit _____

43 Amount you want to direct deposit _____

Sign Here
It is unlawful to forge a spouse's signature.
Joint return? (see page 12).

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete.
Your signature _____ Spouse's signature (if filing jointly, both must sign) _____
Date _____

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____
Firm's name (or yours if self-employed) _____ Firm's address _____
Paid preparer's SSN/PTIN _____
FEIN _____

California Resident Income Tax Return 2006**540** C1 Side 1

Fiscal year filers only: Enter month of year end: month _____ year 2007.

| | | | | | | | |
|---|--|---------|-----------|--|----------------------|----------|-------------------------|
| Your first name | | Initial | Last name | | Your SSN or ITIN | | P AC A R RP |
| If joint return, spouse's first name | | Initial | Last name | | Spouse's SSN or ITIN | | |
| Present home address — number and street, PO Box, rural route, or PMB no. | | | | | Apt. no. | PBA Code | |
| City, town, or post office (If you have a foreign address, (see page 13)) | | | | | State | ZIP Code | |
| Prior Name | If you filed your 2005 tax return under a different last name, write the last name only from the 2005 return. ● Taxpayer _____ ● Spouse _____ | | | | | | |

| | | |
|---------------|--|--|
| Filing Status | 1 <input type="radio"/> Single | 4 <input type="radio"/> Head of household (with qualifying person). (see page 3) |
| | 2 <input type="radio"/> Married filing jointly. (see page 3) | 5 <input type="radio"/> Qualifying widow(er) with dependent child. Enter year spouse died _____. |
| | 3 <input type="radio"/> Married filing separately. Enter spouse's SSN or ITIN above and full name here _____ | |

6 If someone can claim you (or your spouse) as a dependent, fill in the circle here (see page 7) ● 6 ☐

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.

7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2.

If you filled in the circle on line 6 do not enter amount on line 7 7 ☐ X \$91 = \$ _____

8 **Blind:** If you (or your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$91 = \$ _____

9 **Senior:** If you (or your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$91 = \$ _____

10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse.** _____

_____ Total dependent exemptions. ● 10 ☐ X \$285 = \$ _____

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 21 11 \$ _____

12 State wages from your Form(s) W-2, box 16 or CA Sch. W-2, line C ● 12 _____

13 Enter federal adjusted gross income from Forms 1040, line 37; 1040A, line 21; 1040EZ, line 4 13 _____

14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 37, column B ● 14 _____

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 13) 15 _____

16 California adjustments — additions. Enter the amount from Schedule CA (540), line 37, column C ● 16 _____

17 California adjusted gross income. Combine line 15 and line 16 ● 17 _____

18 Enter the **larger of:** {
 Your California **itemized deductions** from Schedule CA (540), line 44; **OR**
 Your California **standard deduction** shown below for your filing status:
 • Single or Married filing separately \$3,410
 • Married filing jointly, Head of household, or Qualifying widow(er) \$6,820
 If the circle on line 6 is filled in, STOP. (see page 13)
 } ● 18 _____

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- 19 _____

20 Tax. Fill in the circle if from: ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 ☐ FTB 3803 ● 20 _____

21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$150,743, see page 14. 21 _____

22 Subtract line 21 from line 20. If less than zero, enter -0- 22 _____

23 Tax (see page 14). Fill in the circle if from: ☐ Schedule G-1 ☐ FTB 5870A ● 23 _____

24 Add line 22 and line 23. 24 _____

25 Enter credit name _____ code no _____ and amount ► 25 _____

26 Enter credit name _____ code no _____ and amount ► 26 _____

27 To claim more than two credits (see page 15) ● 27 _____

28 Nonrefundable renter's credit (see page 15) ● 28 _____

29 Add line 25 through line 28. These are your total credits 29 _____

30 Subtract line 29 from line 24. If less than zero, enter -0- 30 _____

31 Alternative minimum tax. Attach Schedule P (540) ● 31 _____

32 Mental Health Services Tax (see page 16) ● 32 _____

33 Other taxes and credit recapture (see page 16) ● 33 _____

34 Add line 30, line 31, line 32, and line 33. This is your total tax ● 34 _____

CA (540)

Important: Attach to
Name(s) as shown on return

| |
|-------------|
| SSN or ITIN |
|-------------|

Section A – Income

| Part I Income Adjustment Schedule | | A | B | C |
|-----------------------------------|--|--|----------------------------------|-------------------------------|
| Section A – Income | | Federal Amounts (taxable amounts from your federal return) | Subtractions See instructions | Additions See instructions |
| 7 | Wages, salaries, tips, etc. See instructions before making an entry in column B or C . . . | 7 | | |
| 8 | Taxable interest income | 8 | | |
| 9 | Ordinary dividends. See instructions. (b) | (a) | | |
| 10 | Taxable refunds, credits, offsets of state and local income taxes | 10 | | |
| 11 | Alimony received | 11 | | |
| 12 | Business income or (loss) | 12 | | |
| 13 | Capital gain or (loss). See instructions | 13 | | |
| 14 | Other gains or (losses) | 14 | | |
| 15 | Total IRA distributions. See instructions. (a) | (b) | | |
| 16 | Total pensions and annuities. See instructions. (a) | (b) | | |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. | 17 | | |
| 18 | Farm income or (loss) | 18 | | |
| 19 | Unemployment compensation. Enter the same amount in column A and column B . . . | 19 | | |
| 20 | Social security benefits (a) | (b) | | |
| 21 | Other income. | | | |
| a | California lottery winnings | | a | |
| b | Disaster loss carryover from FTB 3805V | | b | |
| c | Federal NOL (Form 1040, line 21) | | c | |
| d | NOL carryover from FTB 3805V | | d | |
| e | NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809 | | e | |
| f | Other (describe) | | f | |
| 22 | Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B | 22 | | |

Section B – Adjustments to Income

| | | | | |
|------------|---|------------|--|--|
| 23 | Archer MSA deduction | 23 | | |
| 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials | 24 | | |
| 25 | Health savings account deduction | 25 | | |
| 26 | Moving expenses | 26 | | |
| 27 | One-half of self-employment tax. | 27 | | |
| 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | | |
| 29 | Self-employed health insurance deduction | 29 | | |
| 30 | Penalty on early withdrawal of savings. | 30 | | |
| 31a | Alimony paid. (b) Recipient's: SSN _____ – _____ – _____ Last name _____ . | 31a | | |
| 32 | IRA deduction. | 32 | | |
| 33 | Student loan interest deduction | 33 | | |
| 34 | Jury duty pay you gave to your employer. | 34 | | |
| 35 | Domestic production activities deduction. | 35 | | |
| 36 | Add lines 23 through 31a and 32 through 35 in columns A, B, and C. See instructions. | 36 | | |
| 37 | Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions | 37 | | |

Part II Adjustments to Federal Itemized Deductions

| | | | |
|-----------|--|------------------|-------------|
| 38 | Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 | 38 | _____ |
| 39 | Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance and state and local income tax, or General Sales Tax) and line 8 (foreign taxes only). See instructions. | 39 | _____ |
| 40 | Subtract line 39 from line 38 | 40 | _____ |
| 41 | Other adjustments including California lottery losses. See instructions. Specify _____ | 41 | _____ |
| 42 | Combine line 40 and line 41 | 42 | _____ |
| 43 | Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status? | | |
| | Single or married filing separately. | \$150,743 | |
| | Head of household | \$226,119 | |
| | Married filing jointly or qualifying widow(er) | \$301,491 | |
| | No. Transfer the amount on line 42 to line 43 | | |
| | Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 | 43 | <div></div> |
| 44 | Enter the larger of the amount on line 43 or your standard deduction listed below | | |
| | Single or married filing separately. | \$3,410 | |
| | Married filing jointly, head of household, or qualifying widow(er). | \$6,820 | |
| | Transfer the amount on line 44 to Form 540, line 18 | 44 | <div></div> |

The following forms contain confidential and/or proprietary information and have been redacted.

VOLUNTEER INFORMATION
TRAINING EVALUATION

2006 California Volunteer Manual

CALIFORNIA VOLUNTEERS MAKE THE DIFFERENCE

INTRODUCTION SECTION

GENERAL INFORMATION SECTION

540 2EZ SECTION

540A SECTION

540 SECTION

VOLUNTEER CONTRIBUTION FUNDS SECTION

VOLUNTEER PROCEDURES SECTION

TAX TABLES

BLANK FORMS